

## **CAPITAL PROJECTS FUNDS**

### **CAPITAL OUTLAY FUND**

THIS FUND IS USED EXCLUSIVELY TO FINANCE THE ACQUISITION, CONSTRUCTION AND COMPLETION OF PERMANENT PUBLIC IMPROVEMENTS INCLUDING PUBLIC BUILDINGS AND FOR THE COSTS OF ACQUIRING LAND AND PERMANENT IMPROVEMENTS. THE FUND MAY ALSO BE USED TO MAKE ANNUAL PAYMENTS ON BOND INDEBTEDNESS FOR THE CONSTRUCTION OF PUBLIC FACILITIES AND TO ACQUIRE PUBLIC FACILITIES THROUGH LEASE PURCHASES. REVENUES ARE OBTAINED FROM THE SALE OF FIXED ASSETS, FROM LEASE OR RENTAL OF COUNTY-OWNED FACILITIES, AND FROM OTHER FUNDS SUCH AS GRANTS AND CONTRIBUTIONS WHEN ALLOCATED BY THE BOARD OF SUPERVISORS TO THE FUND.

### **EDGEMOOR DEVELOPMENT FUND**

THIS FUND IS USED EXCLUSIVELY FOR ASSISTING IN THE DEVELOPMENT OF THE EDGEMOOR PROPERTY. THE EDGEMOOR PROPERTY REPRESENTS APPROXIMATELY 375 ACRES OF COUNTY OWNED LAND AND 50 ACRES OWNED BY THE GROSSMONT UNION HIGH SCHOOL DISTRICT IN THE SANTEE AREA. FUTURE DEVELOPMENT MAY INCLUDE PARKS, A LIBRARY, HOUSING, A FIRE STATION, POST OFFICE AND OTHERS. REVENUES ARE DERIVED FROM THE SALE OR LEASE OF LAND WITHIN THE EDGEMOOR PROPERTY.

### **NONPROFIT CORPORATION FUND**

THIS FUND IS USED TO ACCOUNT FOR THE EXPENDITURE OF THE PROCEEDS FROM THE SALE OF NONPROFIT CORPORATION CERTIFICATES OF PARTICIPATION FOR THE PURCHASE OF VARIOUS TYPES OF EQUIPMENT AND THE ACQUISITION AND CONSTRUCTION OF PERMANENT BUILDINGS BY THE COUNTY.

### **REDEVELOPMENT AGENCY FUND**

THIS FUND IS USED TO ACCOUNT FOR THE PROCEEDS OF REDEVELOPMENT AREA INCREMENTAL TAXES, INTEREST REVENUES AND TEMPORARY LOANS. REDEVELOPMENT PROJECT EXPENDITURES, IN ACCORDANCE WITH CALIFORNIA COMMUNITY REDEVELOPMENT LAW, INCLUDE REDEVELOPMENT PLANNING, DESIGN, IMPROVEMENT COST, PROFESSIONAL SERVICES AND ADMINISTRATIVE COSTS.

**CAPITAL PROJECTS FUNDS  
COMBINING BALANCE SHEET**

**June 30, 2001**

**With Comparative Figures for June 30, 2000**

**(In Thousands)**

**STATEMENT 5**

	CAPITAL OUTLAY	EDGEMOOR DEVELOPMENT	NONPROFIT CORPORATION
<b>ASSETS</b>			
Equity in Pooled Cash and Investments	\$ 7,497	300	337
Cash with Fiscal Agent			35,510
Accounts and Notes Receivable	630		183
Due from Other Funds	15,827	4	40
Deposits with Others	7		
<b>Total Assets</b>	<b>\$ 23,961</b>	<b>304</b>	<b>36,070</b>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts Payable	\$ 1,307		
Due to Other Funds	13,217	1	9,313
Advances from Other Funds			
Deferred Revenue	5,810		
<b>Total Liabilities</b>	<b>20,334</b>	<b>1</b>	<b>9,313</b>
Fund Balances:			
Reserved for Encumbrances		4	
Unreserved	3,627	299	26,757
<b>Total Fund Balances (Statement 5A)</b>	<b>3,627</b>	<b>303</b>	<b>26,757</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 23,961</b>	<b>304</b>	<b>36,070</b>

(Cont)

**CAPITAL PROJECTS FUNDS**  
**COMBINING BALANCE SHEET**  
**June 30, 2001**  
**With Comparative Figures for June 30, 2000**  
**(In Thousands)**

		STATEMENT 5 (Cont)	
		TOTALS	
	REDEVELOPMENT AGENCY	2001	2000
ASSETS			
Equity in Pooled Cash and Investments	\$ 2,162	10,296	10,197
Cash with Fiscal Agent		35,510	56,973
Accounts and Notes Receivable	1	814	601
Due from Other Funds	36	15,907	3,613
Deposits with Others		7	7
Total Assets	\$ 2,199	62,534	71,391
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable	\$	1,307	909
Due to Other Funds	20	22,551	5,470
Advances from Other Funds	10,331	10,331	4,430
Deferred Revenue		5,810	6,287
Total Liabilities	10,351	39,999	17,096
Fund Balances:			
Reserved for Encumbrances	156	160	41
Unreserved	(8,308)	22,375	54,254
Total Fund Balances (Statement 5A)	(8,152)	22,535	54,295
Total Liabilities and Fund Balances			
	\$ 2,199	62,534	71,391
(Statement 1A)			

(Statement 1A)

**CAPITAL PROJECTS FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**Year Ended June 30, 2001**  
**With Comparative Figures for Year Ended June 30, 2000**  
**(In Thousands)**

**STATEMENT 5A**

	CAPITAL OUTLAY	EDGEMOOR DEVELOPMENT	NONPROFIT CORPORATION
<b>Revenues:</b>			
Taxes	\$ 453		
Fines, Forfeitures and Penalties	9,004		
Revenue from Use of Money and Property	1,982	78	3,277
Aid from Other Governmental Agencies:			
State	1,693		
Federal	1,405		
Other	800		
Charges for Current Services	2,400		
Other Revenue	265	4	
<b>Total Revenues</b>	<b>18,002</b>	<b>82</b>	<b>3,277</b>
<b>Expenditures:</b>			
Capital Outlay	37,746	38	18,867
Debt Service			
<b>Total Expenditures</b>	<b>37,746</b>	<b>38</b>	<b>18,867</b>
Excess of Revenues Over (Under) Expenditures	(19,744)	44	(15,590)
<b>Other Financing Sources (Uses):</b>			
Sale of Fixed Assets	2,825		
Operating Transfers In	87,218		260
Operating Transfers (Out)	(68,817)	(35)	(12,263)
Long-Term Debt Proceeds			
<b>Total Other Financing Sources (Uses)</b>	<b>21,226</b>	<b>(35)</b>	<b>(12,003)</b>
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	1,482	9	(27,593)
<b>Fund Balances - Beginning of Year</b>	<b>2,145</b>	<b>294</b>	<b>54,350</b>
Residual Equity Transfers Out			
<b>Fund Balances - End of Year (Statement 5)</b>	<b>\$ 3,627</b>	<b>303</b>	<b>26,757</b>

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**CAPITAL PROJECTS FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**Year Ended June 30, 2001**  
**With Comparative Figures for Year Ended June 30, 2000**  
**(In Thousands)**

	REDEVELOPMENT AGENCY	STATEMENT 5A (Cont) TOTALS	
		2001	2000
<b>Revenues:</b>			
Taxes	\$ 1,156	1,609	1,598
Fines, Forfeitures and Penalties		9,004	6,827
Revenue from Use of Money and Property	144	5,481	4,009
Aid from Other Governmental Agencies:			
State		1,693	3,601
Federal		1,405	2,069
Other		800	1,385
Charges for Current Services		2,400	1,652
Other Revenue	15	284	178
<b>Total Revenues</b>	<b>1,315</b>	<b>22,676</b>	<b>21,319</b>
<b>Expenditures:</b>			
Capital Outlay	1,072	57,723	53,585
Debt Service			906
<b>Total Expenditures</b>	<b>1,072</b>	<b>57,723</b>	<b>54,491</b>
Excess of Revenues Over (Under) Expenditures	243	(35,047)	(33,172)
<b>Other Financing Sources (Uses):</b>			
Sale of Fixed Assets		2,825	212
Operating Transfers In		87,478	93,347
Operating Transfers (Out)		(81,115)	(65,417)
Long-Term Debt Proceeds			58,199
<b>Total Other Financing Sources (Uses)</b>		<b>9,188</b>	<b>86,341</b>
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	243	(25,859)	53,169
<b>Fund Balances - Beginning of Year</b>	<b>(8,395)</b>	<b>48,394</b>	<b>11,579</b>
Residual Equity Transfers Out			(10,453)
<b>Fund Balances - End of Year (Statement 5)</b>	<b>\$ (8,152)</b>	<b>22,535</b>	<b>54,295</b>

**CAPITAL PROJECTS FUNDS**  
**COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -**  
**(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS**  
**Year Ended June 30, 2001**  
**(In Thousands)**

**STATEMENT 5B**

	<b>CAPITAL OUTLAY</b>		<b>EDGEMOOR DEVELOPMENT</b>	
	Actual on Budgetary Basis	Budget	Actual on Budgetary Basis	Budget
<b>Revenues:</b>				
Taxes	\$ 453	6,260		
Fines, Forfeitures and Penalties	9,004	9,484		
Revenue from Use of Money and Property	1,931	564	76	81
Aid from Other Governmental Agencies:				
State	1,693	54,115		
Federal	1,405	4,657		
Other	800	838		
Charges for Current Services	2,400	4,630		
Other Revenue	265	4,101	4	
<b>Total Revenues</b>	<b>17,951</b>	<b>84,649</b>	<b>80</b>	<b>81</b>
<b>Expenditures:</b>				
Capital Outlay	37,746	171,931	42	170
Excess of Revenues Over (Under) Expenditures	(19,795)	(87,282)	38	(89)
<b>Other Financing Sources (Uses):</b>				
Sale of Fixed Assets	2,825	9,809		
Operating Transfers In	87,218	146,357		
Operating Transfers (Out)	(68,817)	(68,817)	(35)	(35)
Encumbrances, Beginning of Year			41	41
<b>Total Other Financing Sources (Uses)</b>	<b>21,226</b>	<b>87,349</b>	<b>6</b>	<b>6</b>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>				
	\$ 1,431	67	44	(83)

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**CAPITAL PROJECTS FUNDS**  
**COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -**  
**(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS**  
**Year Ended June 30, 2001**  
**(In Thousands)**

**STATEMENT 5B (Cont)**

	REDEVELOPMENT AGENCY		TOTALS		
	Actual on Budgetary Basis	Budget	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
<b>Revenues:</b>					
Taxes	\$ 1,156	895	1,609	7,155	(5,546)
Fines, Forfeitures and Penalties			9,004	9,484	(480)
Revenue from Use of Money and Property	131	40	2,138	685	1,453
Aid from Other Governmental Agencies:					
State			1,693	54,115	(52,422)
Federal			1,405	4,657	(3,252)
Other			800	838	(38)
Charges for Current Services			2,400	4,630	(2,230)
Other Revenue	15		284	4,101	(3,817)
<b>Total Revenues</b>	<b>1,302</b>	<b>935</b>	<b>19,333</b>	<b>85,665</b>	<b>(66,332)</b>
<b>Expenditures:</b>					
Capital Outlay	1,228	3,010	39,016	175,111	136,095
Excess of Revenues Over (Under) Expenditures	74	(2,075)	(19,683)	(89,446)	69,763
<b>Other Financing Sources (Uses):</b>					
Sale of Fixed Assets			2,825	9,809	(6,984)
Operating Transfers In			87,218	146,357	(59,139)
Operating Transfers (Out)		(35)	(68,852)	(68,887)	35
Encumbrances, Beginning of Year			41	41	
<b>Total Other Financing Sources (Uses)</b>		<b>(35)</b>	<b>21,232</b>	<b>87,320</b>	<b>(66,088)</b>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<b>\$ 74</b>	<b>(2,110)</b>	<b>1,549</b>	<b>(2,126)</b>	<b>3,675</b>

**CAPITAL OUTLAY FUND**  
**SCHEDULE OF REVENUES AND EXPENDITURES -**  
**(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS**  
**Year Ended June 30, 2001**  
**(In Thousands)**

**STATEMENT 5C**

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
<b>Revenues:</b>					
Taxes	\$ 453		453	6,260	(5,807)
Fines, Forfeitures and Penalties	9,004		9,004	9,484	(480)
Revenue from Use of Money and Property	1,982	(51)	1,931	564	1,367
Aid from Other Governmental Agencies:					
State	1,693		1,693	54,115	(52,422)
Federal	1,405		1,405	4,657	(3,252)
Other	800		800	838	(38)
Charges for Current Services	2,400		2,400	4,630	(2,230)
Other Revenue	265		265	4,101	(3,836)
<b>Total Revenues</b>	<b>18,002</b>	<b>(51)</b>	<b>17,951</b>	<b>84,649</b>	<b>(66,698)</b>
<b>Expenditures:</b>					
Capital Outlay:					
Plant Acquisition:					
Other Charges	9,113		9,113	25,369	16,256
Fixed Assets	28,633		28,633	146,562	117,929
Expenditure Transfers					
<b>Total Expenditures</b>	<b>37,746</b>		<b>37,746</b>	<b>171,931</b>	<b>134,185</b>
Excess of Revenues Over (Under) Expenditures	(19,744)	(51)	(19,795)	(87,282)	67,487
<b>Other Financing Sources (Uses):</b>					
Sale of Fixed Assets	2,825		2,825	9,809	(6,984)
Operating Transfers In	87,218		87,218	146,357	(59,139)
Operating Transfers (Out)	(68,817)		(68,817)	(68,817)	
<b>Total Other Financing Sources (Uses)</b>	<b>21,226</b>		<b>21,226</b>	<b>87,349</b>	<b>(66,123)</b>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<b>\$ 1,482</b>	<b>(51)</b>	<b>1,431</b>	<b>67</b>	<b>1,364</b>

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**EDGEMOOR DEVELOPMENT FUND**  
**SCHEDULE OF REVENUES AND EXPENDITURES -**  
**(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS**  
**Year Ended June 30, 2001**  
**(In Thousands)**

**STATEMENT 5C (Cont)**

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
<b>Revenues:</b>					
Revenue from Use of Money and Property	\$ 78	(2)	76	81	(5)
Other Revenue	4		4		4
<b>Total Revenues</b>	<b>82</b>	<b>(2)</b>	<b>80</b>	<b>81</b>	<b>(1)</b>
<b>Expenditures:</b>					
Capital Outlay:					
Services and Supplies	38	4	42	170	128
Excess of Revenues Over (Under) Expenditures	44	(6)	38	(89)	127
<b>Other Financing Sources (Uses):</b>					
Operating Transfers (Out)	(35)		(35)	(35)	
Encumbrances, Beginning of Year		41	41	41	
<b>Total Other Financing Sources (Uses)</b>	<b>(35)</b>	<b>41</b>	<b>6</b>	<b>6</b>	
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<b>\$ 9</b>	<b>35</b>	<b>44</b>	<b>(83)</b>	<b>127</b>

(Cont)

**REDEVELOPMENT AGENCY FUNDS**  
**SCHEDULE OF REVENUES AND EXPENDITURES -**  
**(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS**  
**Year Ended June 30, 2001**  
**(In Thousands)**

				<b>STATEMENT 5C (Cont)</b>	
	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
<b>Revenues:</b>					
Taxes	\$ 1,156		1,156	895	261
Revenue from Use of Money and Property	144	(13)	131	40	91
Other Revenue	15		15		15
<b>Total Revenues</b>	<b>1,315</b>	<b>(13)</b>	<b>1,302</b>	<b>935</b>	<b>367</b>
<b>Expenditures:</b>					
Capital Outlay:					
Plant Acquisition:					
Services and Supplies	656	156	812	2,111	1,299
Other Charges	416		416	899	483
<b>Total Expenditures</b>	<b>1,072</b>	<b>156</b>	<b>1,228</b>	<b>3,010</b>	<b>1,782</b>
Excess of Revenues Over (Under) Expenditures	243	(169)	74	(2,075)	2,149
<b>Other Financing Sources (Uses):</b>					
Operating Transfers (Out)				(35)	35
Encumbrances, Beginning of Year					
<b>Total Other Financing Sources (Uses)</b>				<b>(35)</b>	<b>35</b>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<b>\$ 243</b>	<b>(169)</b>	<b>74</b>	<b>(2,110)</b>	<b>2,184</b>